



**BOARD OF EQUALIZATION  
LEGISLATIVE COMMITTEE MEETING AGENDA  
HONORABLE JEROME HORTON, CHAIR  
450 N STREET, SACRAMENTO, ROOM 121  
JANUARY 15, 2013 10:00 AM**

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**----- Committee Report and Action Summary -----**

**2013 LEGISLATIVE PROPOSAL**

**BUSINESS TAXES  
SALES AND USE TAXES**

**2013 Legislative Proposals**

Set forth below is a suggestion for Sales and Use Tax legislation to be sponsored by the BOE in the first year of the 2013-14 Legislative Session (see attachments).

**Suggestion  
Number**

**3-1**

Amend Revenue and Taxation Code Section 6901 of the Sales and Use Tax Law to authorize a direct refund of excess sales tax reimbursement to the retailer's customer, in lieu of the retailer, under limited circumstances.

Source: Sales and Use Tax Department

Revenue Impact: None.

**COMMITTEE RECOMMENDATION: Motion to Adopt – Passed (5-0)**

**BOARD OF EQUALIZATION  
BOARD COMMITTEE ON LEGISLATION  
January 15, 2013**

**Attending: Honorable Jerome Horton, Chair - Honorable Betty T. Yee, Honorable George Runner, Honorable Michelle Steel, and  
Marcy Jo Mandel**

<u>Suggestion No.</u>	<u>Horton</u>	<u>Yee</u>	<u>Runner</u>	<u>Steel</u>	<u>Chiang/ Mandel</u>	<u>Committee Recommendation</u>
<b>BUSINESS TAXES SALES AND USE TAXES</b>						
3-1	Y	Y	Y	Y	Y	<b>ADOPT (5-0)</b>

Approved: /s/ Jerome Horton  
Mr. Jerome Horton, Chair  
Board Member  
Board Legislative Committee

/s/ Cynthia Bridges  
Cynthia Bridges, Executive Director

BOARD APPROVED

at the February 28, 2013 Board Meeting

/s/ Joann Richmond  
Joann Richmond, Chief  
Board Proceedings Division